



ATTS NEWSLETTER

Number 204

JANUARY-MARCH 2023 Volume 54, Issue #1

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PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors,

I hope this finds you well. Thanks to all of you who have renewed your membership and a special thanks to those who chose e-delivery of the Newsletter. Thanks again to Al White whose generous donation has helped with expenses. The cost of this issue of the Newsletter is being covered by his donation.

I wanted to take a moment to thank Bill for his efforts in putting together a quality newsletter every quarter and ensuring you guys receive it in a timely manner. Those of you who have been members for a while can remember when we struggled in that area. I also want to thank my long-time friend Jim Calvert who has been faithfully serving as your Treasurer for 17 years! Thanks guys, for your friendship and your dedication to the ATTS.

Happy collecting,

John

2024 MEMBERSHIP DUES ARE NOW DUE!

You can pay via Paypal by sending \$25 for regular subscription (mailed newsletter) or \$5.00 for electronic subscription (e-mail newsletter) to jnlcalvert@gmail.com or mail dues to **Jim Calvert, 769 Bracken Ln, Nipomo, CA 93444** Checks need to be made out to **JIM CALVERT**

We very much appreciate your continued support and ask you to renew promptly so Jim does not have to send out reminder notices. Thanks for being a member of the ATTS!

LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to:

[BILL at: Wjmhands@gmail.com](mailto:Wjmhands@gmail.com)

As we proceed into 2024 sales tax token collecting is still a viable hobby. The eBay section shows strong prices for rarities. There are many completed auctions of common tokens that are not listed as it would till this newsletter. As we are starting a new year it is important to pay your dues for the year if you have not. Donations are helpful and appreciated.

Doug West has rejoined ATTS and submitted an article on Kansas sales tax tokens for this issue. Welcome back Doug and thank you for your contribution. There is always a need for material to publish so I ask the membership to consider submitting an item.

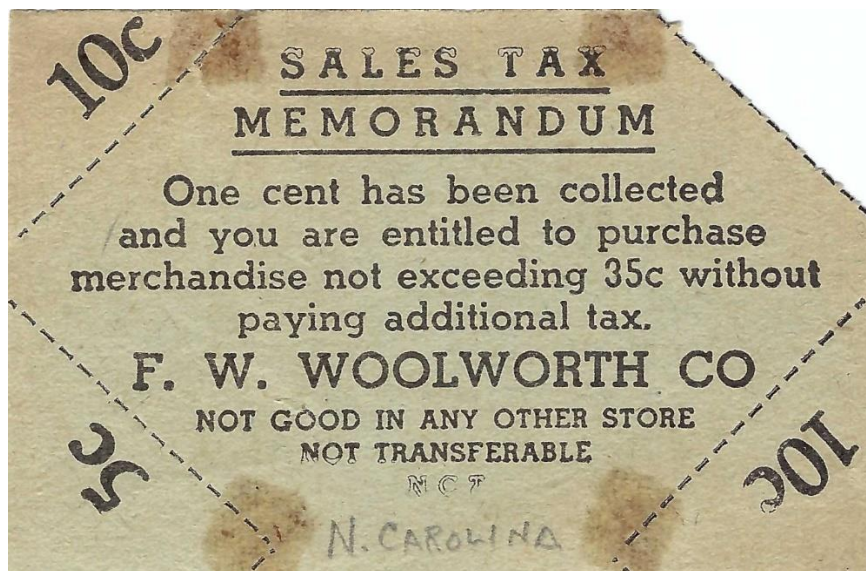
I hope 2024 is a good year for collecting for the membership.

JOSEPH MCCARTHY (L-616) WRITES:

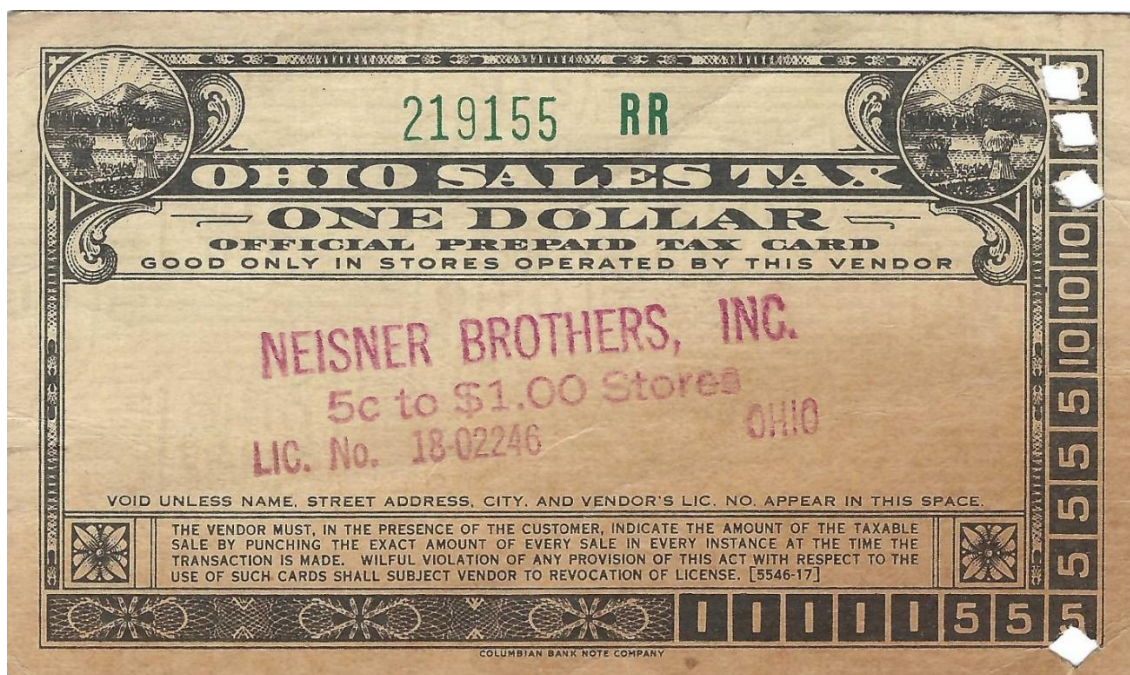
On eBay I recently acquired three Sales Tax items:

1. A Sales Record with an Ohio Columbian S35, 3 cent (entire) affixed
2. An Ohio SPC1B, McCrory's, Control K, for \$25.00
3. An Ohio SPC2, FW Woolworths, Control S, for \$22.50

asked if he would accept \$20.00. Shortly the seller came back with a Private Offer of \$20.00, plus shipping. To which I accepted.



Just received a SPC2 card. It appeared on eBay with a Starting price of \$25.00, plus \$5.25 shipping, OR Best Offer. I offered \$37.50 and the offer was accepted within minutes. I did not have a Neiser Brothers with the "RR".

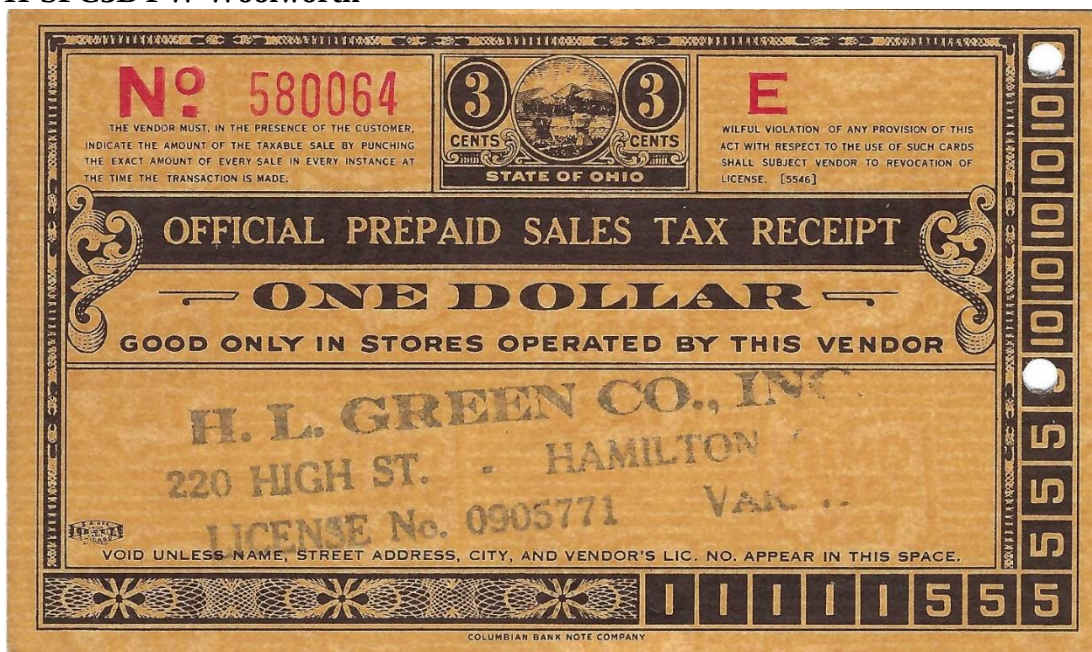


OH-SPC2-RR

Here are the scans of three SPC's that I obtained on eBay. 1. An SPC3B FW Woolworth that I purchased for about \$15.00; 2. An SPC3B HL Green, E; and 3. An SPC3B HL Green, K.



OH-SPC3B FW Woolworth



OH-SPC3B HL Green, E

Kansas State Sales Tax Tokens

BY DOUG WEST R-638



Figure – A collection of sales tax tokens for various states.

History of Sales Tax Tokens

By the time of the Great Depression, many states had started requiring a tax on some types of items sold in retail shops. This created a need for a fractional cent to take care of the sales tax on small purchases of less than a dollar. Thus, was born the Sales Tax Token. This small coin or sometimes paper script allowed the merchant to collect sales tax on purchases as small as ten cents. Like most taxes, they proved to be unpopular.

Sales tax tokens first came into use in Illinois in 1933. Dozens of communities began to issue tokens, typically $\frac{1}{4}$ cent. Fractional script next appeared in Michigan in conjunction with the state's adoption of a 3% sales tax. California and Ohio both investigated the idea of fractional script to be used with sales tax collection; both states rejected the idea.

In 1935 Washington State passed legislation that called for the use of tax script or tax tokens for the collection of fractional sales tax. By this time the federal government had begun to take notice of the issuance of sales tax tokens used in daily commerce. This was viewed by the federal government as a conflict with their mandate to issue the nation's money. By the end of 1935, the states of Washington, Illinois, Ohio, New Mexico, Missouri, and Colorado were actively issuing tax tokens or script, or were pursuing the matter. In some states, tax tokens were used up until the early 1960s.

The Introduction of Sales Tax Tokens in Kansas

Compared to other states, Kansas got a late start issuing sales tax tokens. This was prompted by the introduction of a 2% sales tax in 1937. Democratic Governor Walter A. Huxman signed a law into place that required “metal tokens or script” be issued to collect the tax as accurately as possible, stating: “Said metal tokens shall be made from Kansas zinc, if practicable, and shall be the superintendent of the Kansas State Industrial reformatory; script, if used shall be printed by the superintendent of the Kansas state Industrial Reformatory at the reformatory” (Malehorn, pp. 103).

It was soon realized that the Industrial Reformatory at Hutchinson could not meet the deadlines for the manufacture of the tokens, so a contract for manufacture of the tokens went to the Osborne Register Company of Cincinnati, Ohio. This company was founded in 1920 and was in the business of manufacturing various types of tokens, such as those used for transportation and sales tax.

Tokens were distributed out of the State Tax Commission in Topeka, Kansas. They were issued in lots of 500. The initial demand for the tokens was strong but faded with time. The first Kansas token was a two mill—a mill is $1/10^{\text{th}}$ of a cent—token, which represented the sales tax on a ten-cent purchase. For purchases less than ten cents the two mills tokens represented over-taxation. The tokens were called “Huxies” by Kansas consumers—a dubious tribute to Governor Huxman. As a result of political pressure, a one mill token was issued later in the year 1937.

By 1938 it was reported that 30.9 million two mill tokens and 21.2 million one mill tokens had been produced. Due to the widespread unpopularity of the tokens, political pressure began to build to discontinue the issuance of the tokens. In 1938, a special session of the Kansas legislature was called by Governor Huxman. During this session a bill was introduced to abolish the sales tax tokens. The bill didn’t have enough support and the law remained unchanged.

With a new governor in place by 1939 the Kansas legislature passed a bill that abolished the sales tax tokens. The state did allow the tokens to be redeemed at face value for the following two years. The redeemed and unused tokens remained in storage until 1941 when they were sold for scrap to aid the war effort. State officials later explained the failure of the tokens in Kansas as “owing to the great dissatisfaction of the merchants in having to make change for tokens, and complaint of the general public in having to bother with the tokens” (Malehorn, pp. 104). Kansas was the first state to abolish the tokens and other states would soon follow.

The Two Kansas Sales Tax Tokens

While the other states that issued sales tax tokens had many different varieties and denominations, Kansas only issued two basic designs: a one mill and a two mills token. Both are small metallic disks and are relatively common. The one mill token was issued with a hole in the center to easily distinguish it from the two mills token.



KS-S1 and KS-S2 Kansas two mill sales tax tokens.

KS-S1: Design: obverse and reverse are the same. Year: 1937. Mintage: unknown. Manufacturer: Osborne Register Company and Kansas Industrial Reformatory. Material: zinc. Diameter: 16mm. There are minor variations in the design and material properties. Rarity: R1 (common). Value: \$1.00 to \$3.00.

KS-S2: Design: obverse and reverse are the same. Year: 1937 to 1939. Mintage: unknown. Manufacturer: Osborne Register Company and Kansas Industrial Reformatory. Material: aluminum. Diameter: 16mm. There are minor variations in the design. Rarity: R1. Value: \$1.00 to \$3.00.



Figure - KS-S3 Kansas one mill sales tax token.

KS-S3: Design: obverse and reverse are the same. Round center hole 2.5 to 4.0 mm diameter. Year: 1937 to 1939. Mintage: 21,200,000 or more. Manufacturer: Kansas Industrial Reformatory. Material: aluminum. Diameter: 16mm. There are minor variations in the design. Rarity: R1. Price: \$1.00 to \$3.00.

Each token has a number associated with it. For example, the first listed state issued Kansas token is KS-S1. The KS is the two-letter postal code and the “S” refers to the token as state issued and the “1” is the first variety. Tokens issued by authorities other than the state use an “L” (for local) in place of the “S” for state issued tokens.

Other collectables from Kansas include the boxes that were issued by the state for the 500 tokens and the wrappers used for making rolls of 50 tokens.

Privately Issued Tax Tokens in Kansas

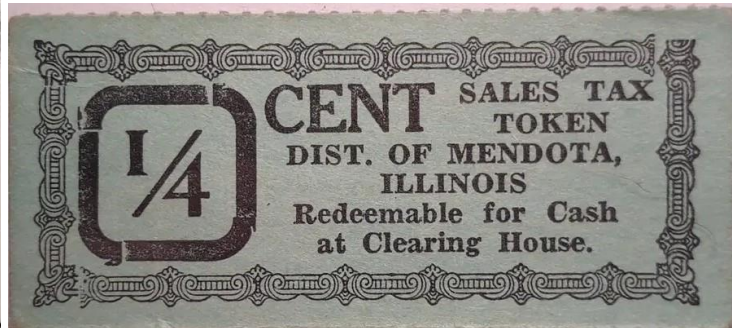
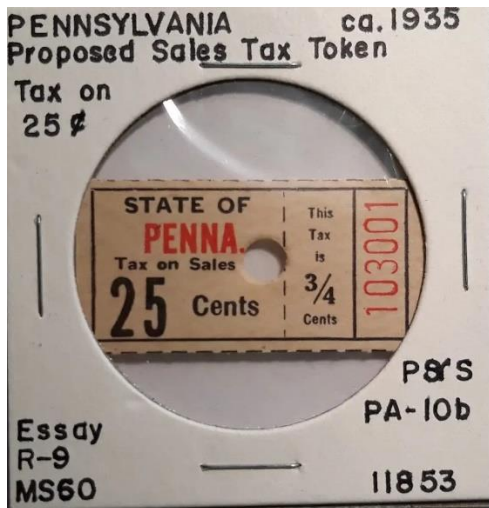
In addition to the state issued tax tokens, organizations issued their own tax tokens or script. Some examples from Kansas include script from John Jones Grocery in Hutchinson; script from Oakes Printing Company in Independence; and a token from Cessna Aircraft Company in Wichita. All the locally produced issues are rare.

References:

Schimmel, Jerry F. *U.S. State-Issued Sales Tax Tokens*, 2nd Edition Revised, 1980.
Malehorn, Merlin K. and Tim Davenport. *United States Sales Tax Tokens and Stamps: A History and Catalog*, 1993.

Sales Tax Tokens Online

ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

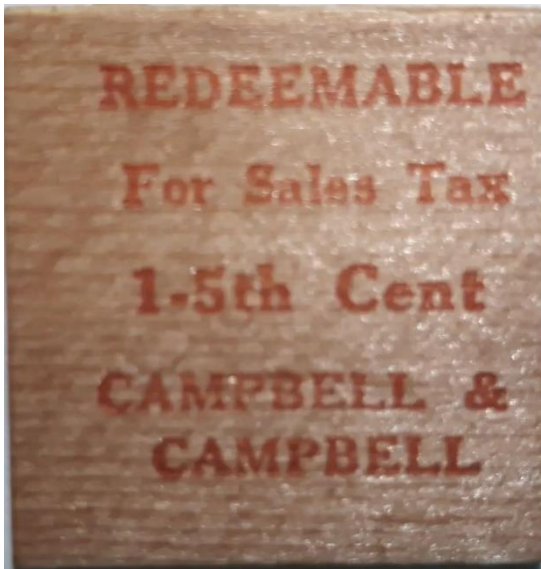


PA

pattern PA-10b \$73.90 11NOV23 IL Mendota 1/4¢ IL-60A R9 \$82.88 11NOV23



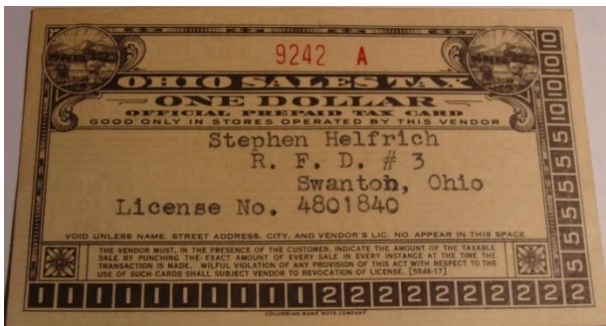
WA Cathlamet 1 STT WA-L3, 4, 5, 6 R-6 \$32.89 11NOV23



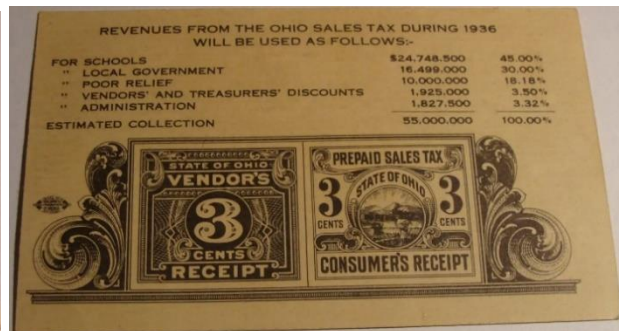
WA Tenino 1/5¢ Campbell & Campbell like L62 & L63 \$33.88 11NOV23



CA Warboy's 1 mill sheet of 20 X 6 CA-L18, L17A & B, 18, 19A & B \$56.89 11NOV23



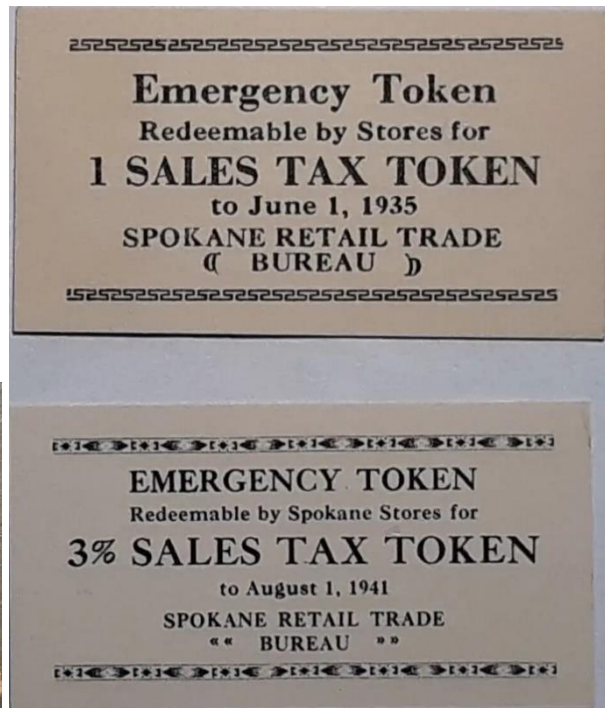
OH punch card Stephen Helfrich \$21.20 15NOV23



Renew Your Membership



1/2¢ near partial roll \$18.95 11NOV23

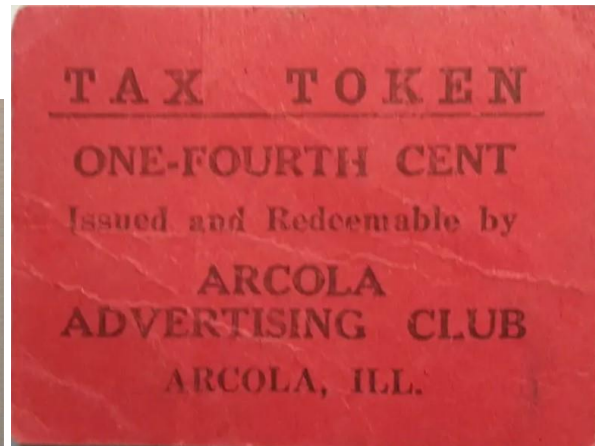


WA Spokane 3% STT L-46 & 47 \$14.84
19NOV23

IL 1



punch card OH-S1 \$47.75 19NOV23



IL Arcola 1/4¢ Advertising Club \$30.88
19NOV23

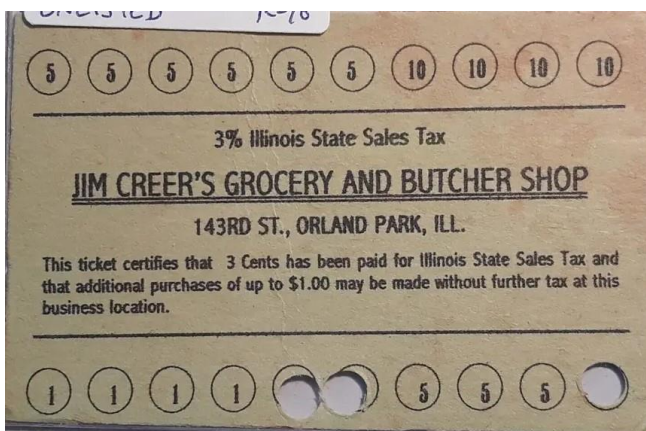
OH

WANTED:

Newsletter Articles



Davidson, Pineville ST coupon L-26
R-6 \$42.89 19NOV23

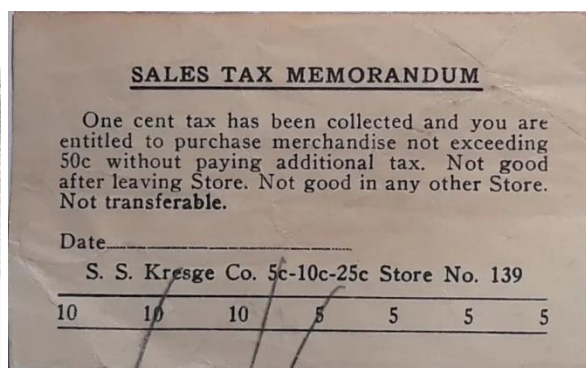


IL Orland Park punch card 3% State Sales Tax
Jim Creer's NL R-10 \$207.50 19NOV23

NC



NE No Sales Tax White Spot NE-02 \$22.50
27NOV23



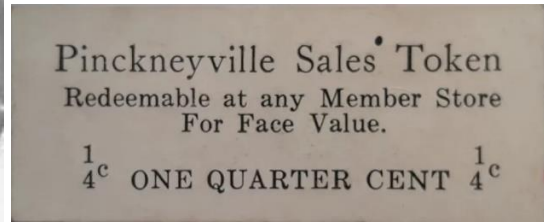
WV SS Kresge punch card \$43.75 L-3 R9
27NOV23



IL Canton Hartstirns 1/4¢
L-13 R10 \$131.50



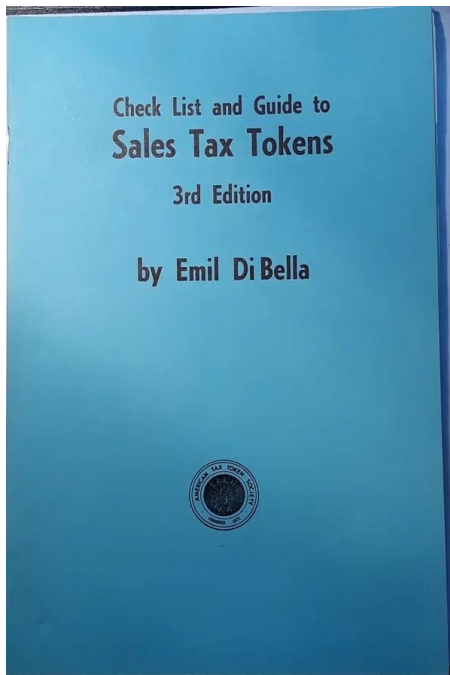
MO 5 mills C/S Jerry Schimmel O-25 R8 \$6.99 27SEP23



IL

M3 I.D. Café 1/3¢ R10 \$59.36 30NOV23

IL Pinckneyville 1/4¢ IL-79A R9 \$41.88
5DEC23



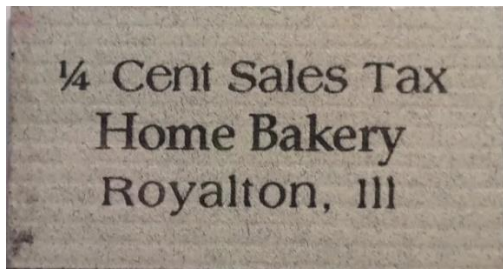
Check List & Guide to STT by
Emil DiBella \$9.50 5DEC23

IL Shelbyville 1/4¢ IL-NL \$41.54 5DEC23





CA San Francisco Jerry Schimmel 1 mill 1/10¢ MO-MO20 R7 \$6.99 5DEC23



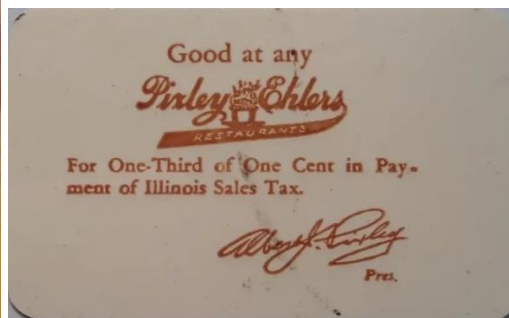
IL Royalton 1/4¢ IL-NF5F 3 known \$47 13DEC23



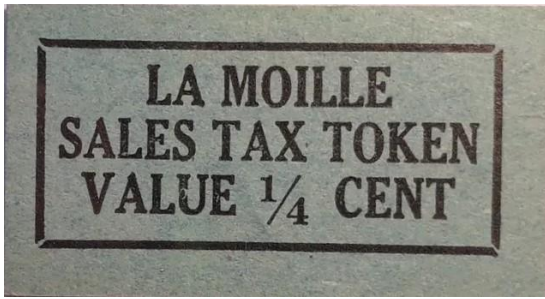
FL Lakeland anti-sales tax elongated cent FL-RM1 \$8.25 13DEC23



MO 1 mill C/S Los Angeles 1936 MO-cs119A R7 \$17.50 13DEC23

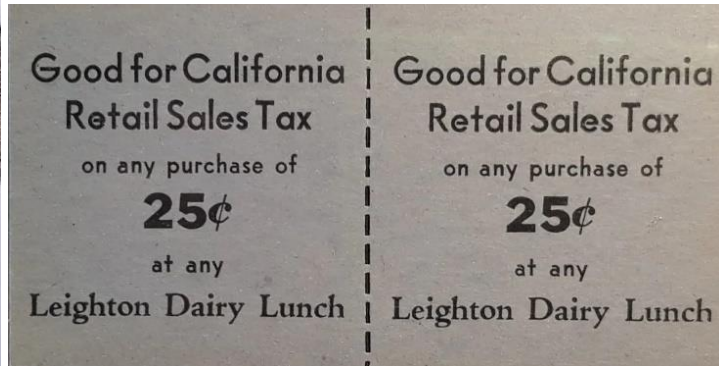


IL Chicago Pixley Ehlers Restaurant 1/3¢ L29 R10 \$265.70 13DEC23



IL

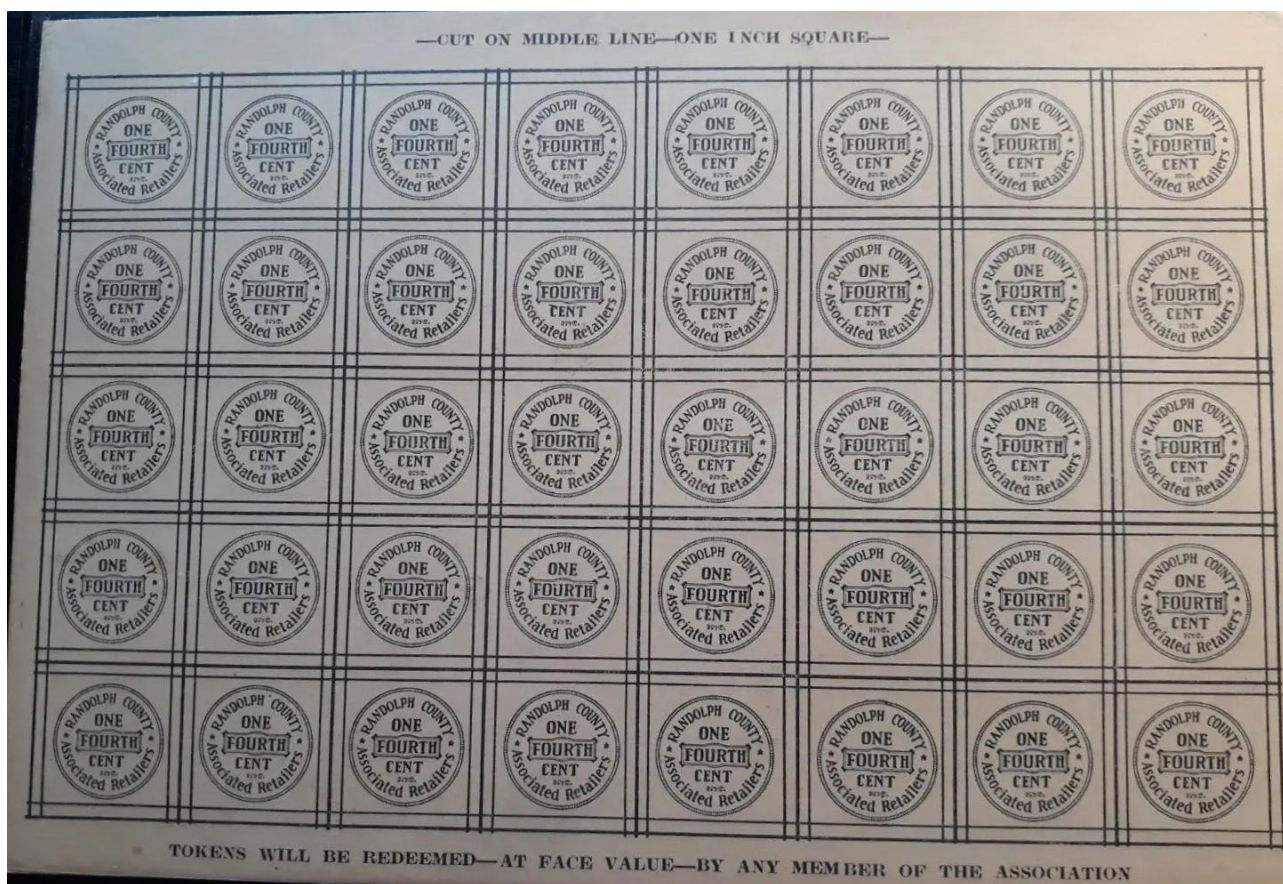
La Moille 1/4¢ L-53 R5 \$47 13DES23 AZ 1 mill roll of 50 O3B \$28.17 21DEC23



MO 1 mill S1a R5 \$16.89 21DEC23

CA Leighton Dairy Lunch tax on 25¢ L7B R7 \$37.89 23DEC23

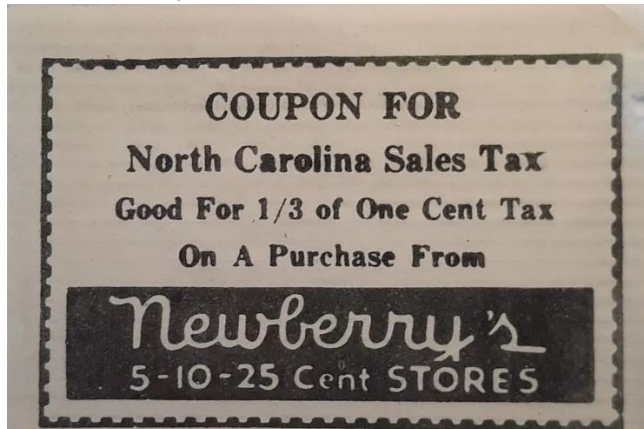




IL Randolph County ¼¢ uncut sheet of 40 L-83D R6 \$220.39 21DEC23



MO token holder \$16.50 25DEC23



NC Newberry's 1/3¢ L-23 R6 \$19.40 29DEC23



Simplicity Tax token 1921 Misc-R3 R6 \$18.38
29DEC23

MO 1 mill brown NL \$16.39 29DEC23



IL Pontiac 1/4¢ NF-12 R9 \$921 29DEC23

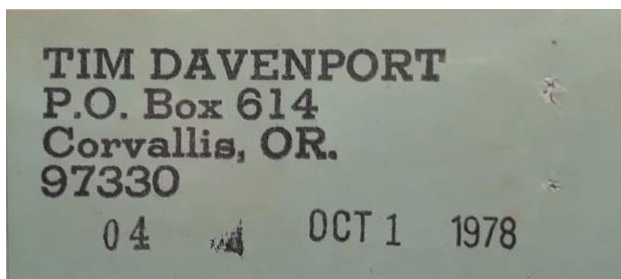
NC Eagle Stores 1/3¢ L-6 R8 \$57.75 29DEC23



100 STT \$31 6JAN24



OH 4 pads 3, 6, 12, 30 cents \$32 6JAN24



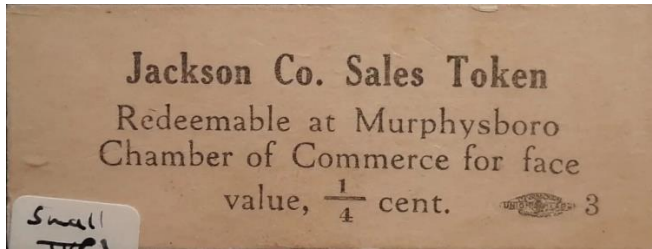
OH 3 cents O/P Tim Davenport #4 O2 \$20.20 6JAN24



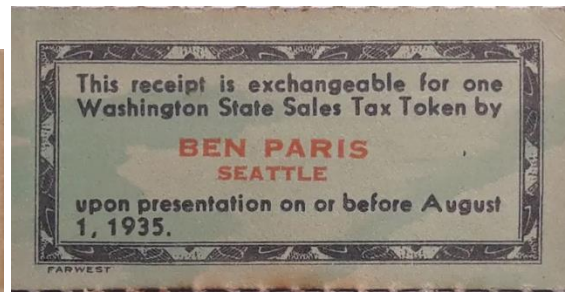
IL Ladd 1/4¢ L-52 \$17.64 6JAN24 MO 1 mill pattern P9 R10 \$471.70 6JAN24



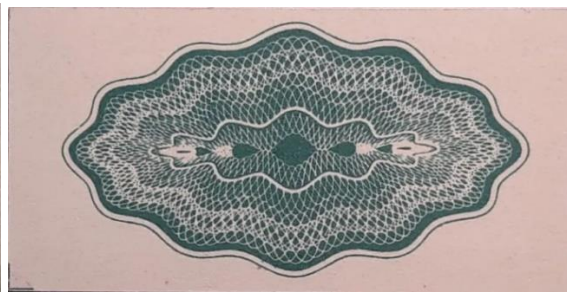
IL Tazewell 1/4¢ \$9.44 12JAN24



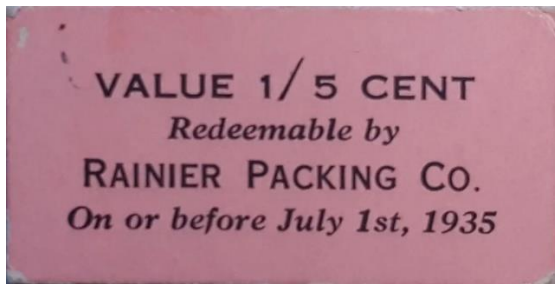
IL Jackson Co. 1/4¢ L-43Gb R4 \$25.50 14JAN24



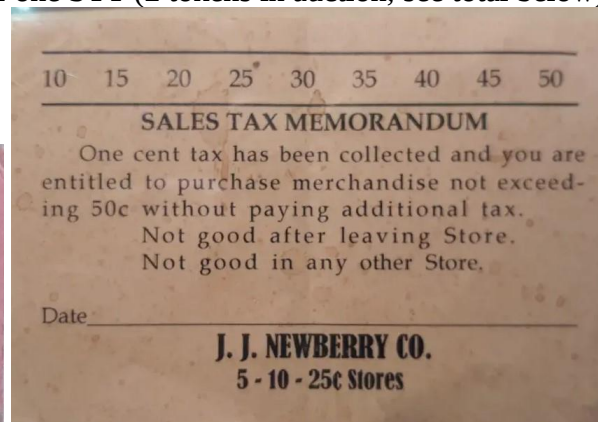
WA Seattle one STT Ben Paris \$25.50 14JAN24



WA Seattle Rhodes Department Store L-42 one STT (2 tokens in auction, see total below)

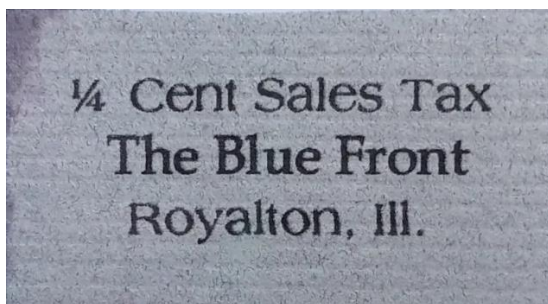


Seattle Ranier Packing Co 1/5¢ L-43b \$20.38 14JAN24

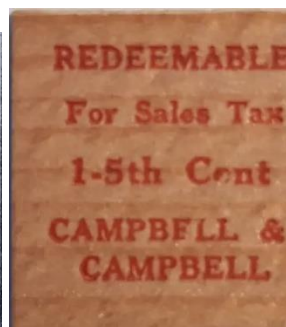


WV JJ Newberry Co punch card NL R9+ \$42.50 14JAN24

WA



IL Royalton The Blue Front 1/4¢ NL R10 \$25.50 14JAN24



WA Tenino 1/5¢ Campbell & Campbell like WA62&63 \$30 22JAN24



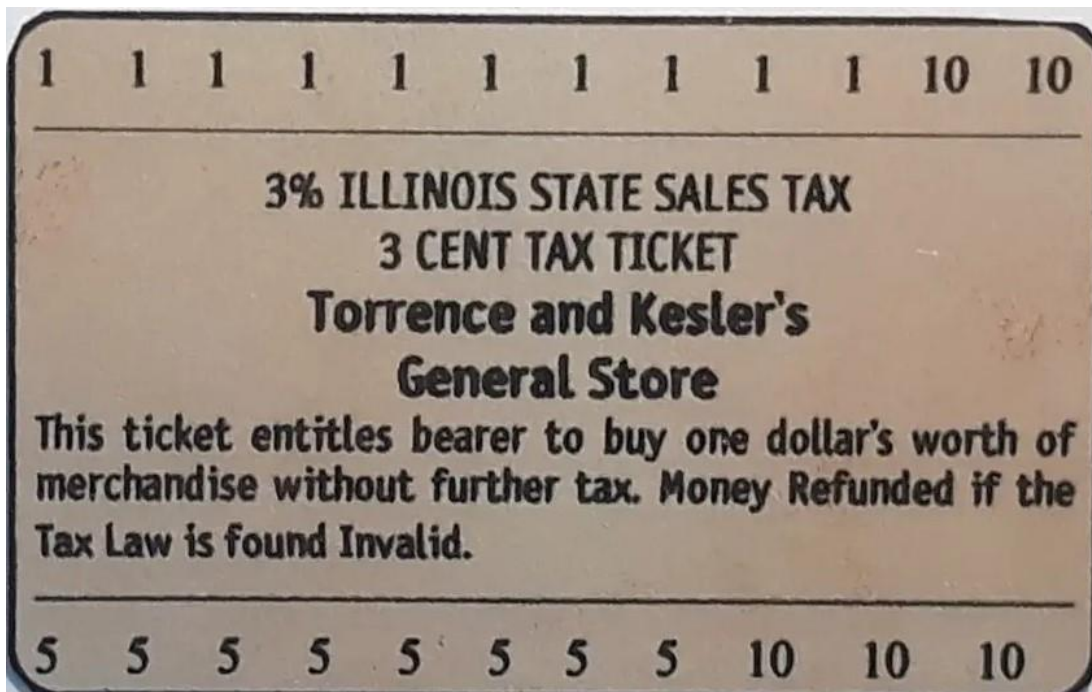
IL Mercer County 1/4¢ ten tokens \$14.85 22JAN24



MI 1 mill white S7 R7 \$9.74 22JAN24 Maverick Phoney Money MA-RM-2 \$5.75 22JAN24



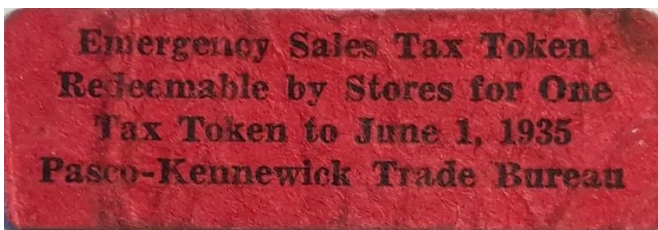
CA Leighton Dairy Lunch Sales tax on purchase 20¢ L-6A R9 \$82.89 22JAN24



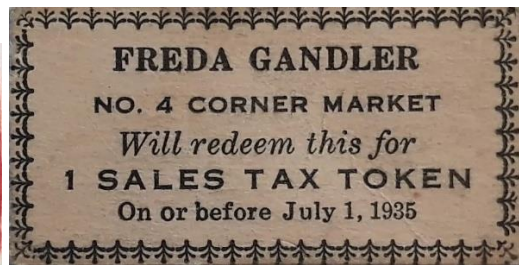
IL Torrence and Kesler's General Store 3¢ tax ticket NL R10 \$203.30 22JAN24



CA San Francisco Jerry Schimmel 1/4¢ tax token souvenir 1973 Misc-021 R6 \$14.37 30JAN24



WA Pasco-Kennewick Trade Bureau STT L-25 R8 \$30.88 30JAN24



WA one STT Freda Chandler L-37 R6 \$21.39 30JAN24



ATTS 1993 membership token Misc-O3 \$13.36 30JAN24



IL Rushville 1/4¢ L-91 R10 \$175.20 30JAN24



MS & MO STTs and boxes \$50 6FEB24



SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

[Pay Pal -jnicalvert@gmail.com](mailto:jnicalvert@gmail.com)

Any questions or information needed please give me an email at
jnicalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

November 4, 2023 – January 31, 2024

The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost cannot be known until after this statement is made. We are in critical financial shape. Thanks to all who have made a donation.

Beginning Balance 11/04/2023 \$711.38

Balance 11/30/2023 Expenses \$2.00 Income \$74.85 Balance \$784.23

Balance 12/31/2023 Expenses \$64.08 Income \$109.70 Balance \$829.85

Balance 01/31/2024 Expenses \$2.00 Income \$30.00 Balance \$857.85

DONATIONS: Bill Myers, Steven Koczan, Fred Holzel, Paul Quist, John Ostendorf

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise future dues even with increased postal rates and coping costs. Life members, it is okay if you want to donate.

ORGANIZATIONAL REPORT

November 4, 2023

New members: One

Drops: None

Membership: 51 paid + 6 donated

TRADING POST

Deadline for Issue #205 = May 5, 2024

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to ten items (lots) per issue per member. (2) Fixed prices only - no trades or auctions. (3) Members may offer a fixed price WITH an Or Best Offer option if they desire to do so. (4) Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. (5) Sellers must accept returns on all sales for 10 days after customer's date of receipt. (6) Refunds to the customer do not include their return postage costs. (7) Each lot may include up to three photos. (8) **10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. (9) Editor reserves the right to refuse or refine any For Sale Lot. I can't actually think why that would ever happen.

If you want to place an ad please contact me at wjmhands@gmail.com.

CLASSIFIED ADS

FOR SALE: The New Mexico 5 mil sales tax token in black fiber (Malehorn S-8) is one of the rarest state sales tax tokens. Malehorn rates in as R-7. Numista rarity index rates it at 90. Very few collectors will ever be able to own one. You can be one of these lucky few. I will sell my **uncirculated NM black fiber 5 mil token** for just \$79.95 (plus \$6.05 to help cover the cost of postage and insurance). Cashier's check or money order only (for a total of \$86.00) to Mike Batkin, P.O. Box 13223, El Paso, TX 79913. * **revised, 11th time** **

WANTED: Want to buy anyone's sales tax collection or any "seconds" members may have in R-7 condition or better. Specific tax tokens from N.C., WA, Illinois desired. Also, looking to buy New Mexico P1 brass token. Raybon Gilbert at ironmajor66@gmail.com ****6th time****

WANTED: Blue AL S-18 1 mill and blue Canadian ration tokens wanted for research. Contact Nick Sapone at (252) 473-3136 with details of what you have (a full box or the number of tokens) and cost. Or write to Nick Sapone at P.O. Box 33, Wanchese, NC 27981. ****7th time****

WANTED: Books needed:

1. "Chits, Chiselers, and Funny Money" by Michael G. Pfefferkorn and Jerry D. Schimmel.
 2. "Sales Tax Tokens and Scrip: Histories" by Monte Christo Dean.
- Contact Doug West at dwest61506@gmail.com ****NEW****

American Tax Token Society (ATTS)

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Hot Springs Village, Arkansas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

Articles, news, information, and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission, we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$17 for regular membership and \$8.50 for electronic only membership. Lifetime membership dues are \$340. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

John Ostendorf R-518 4 Brisa Place, Hot Springs Village, AR 71909 johnoste64@gmail.com

Secretary / Treasurer

Jim Calvert R-533 769 Bracken Lane, Nipomo, CA 93444 jnicalvert@gmail.com

At-Large Position #1

Tim Davenport H-9 5010 NW Shasta, Corvallis, OR 97330 shoehutch@gmail.com

At-Large Position #2

Raybon Gilbert R-569 1331 Santa Maria Ave, The Villages, FL 32159 ironmajor66@gmail.com

Newsletter Editor

Bill Myers R-570 13453 N Atalaya Way, Oro Valley, AZ 85755-8546 wjmhands@gmail.com

The American Tax Token Society is a non-profit, educational organization dedicated to collectors of sales tax tokens and related material. Members receive the quarterly American Tax Token Newsletter, a publication devoted to the specialized field of sales tax token collecting.

ATTS MEMBERSHIP APPLICATION

Regular Membership Annual Dues: \$25.00

Electronic Delivery only Annual Dues: \$5.00

Mail to: **Jim Calvert, ATTS Treasurer**

769 Bracken Ln

Nipomo, CA 93444

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